Title 33 ENVIRONMENTAL QUALITY Part VII. Solid Waste Subpart 2. Recycling

Chapter 104. Credit for Recycling Equipment

§10407. Technical Specifications for Qualified Recycling Equipment

[See Prior Text in A - A.3]

- B. The following categories of equipment will be excluded from certification as qualified recycling equipment:
- 1. any equipment, including structures, which is neither machinery nor an apparatus.
 - 2. vehicles as defined in LAC:33.VII.10405;
 - 32. in-kind replacement of parts for machinery or apparatus;
- 43. <u>structures</u>, machinery, equipment, or devices used to store or incinerate waste materials; and
 - 54. used equipment.
- C. The department shall determine the costs to obtain and construct the qualified equipment that may be allowed for the credit. When the equipment is built from components and assembled at the installation site or a site separate from the installation site, and subsequently transported and installed at the installation site, the costs of the components, the costs to assemble the components, and the costs to install the components shall be considered the allowed costs.
- D. The costs of material and labor to construct a building or other structure necessary to support the equipment or to protect the equipment and operators from the elements while they operate the equipment shall be allowed costs, provided that the building or structure is used exclusively in connection with the recycling operations.
 - E. Under no circumstances shall any of the following be considered allowed costs:
 - 1. financial charges;
- 2. the costs of acquiring land or rights in land and any costs incidental thereto, including recording fees; and
- 3. the costs to construct a building or structure to store raw material or finished products.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6005.

HISTORICAL NOTE: Promulgated by the Department of Environmental Quality, Office of the Secretary, LR 18:841 (August 1992), amended LR